

701—63.7(452A) Extension of time to file. The department may grant an extension for the filing of any required report or tax payment or both. The department shall consider the following documents to be subject to a filing time extension under Iowa Code section 452A.61: the reports and remittances required under Iowa Code section 452A.8 (motor fuel distributors); the reports required under Iowa Code section 452A.15(2) (terminal inventory); the reports and remittances required under Iowa Code section 452A.38 (special fuel dealers, users and distributors).

In order for an extension to be granted, the application requesting such extension must be filed, in writing, with the department prior to the due date of the report or remittance. In determining whether an application for extension is timely filed, the provisions of rule 63.6(452A) shall apply. The application for extension must be accompanied by an explanation of the circumstances justifying such extension, and in no event shall the extension period exceed 30 days.

In the event an extension is granted, the penalties under Iowa Code section 452A.65 applicable to late-filed report or remittance shall not accrue until the expiration of the extension period, but the interest on tax due under the same section shall accrue as of the original filing date.

This rule is intended to implement Iowa Code section 452A.61.